

**Taxpayers Should Be Informed of the Benefits  
of the Fast Track Mediation Program**

**March 2002**

**Reference Number: 2002-10-070**

**This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

March 29, 2002

MEMORANDUM FOR COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED  
DIVISION  
CHIEF, APPEALS

A handwritten signature in cursive script, reading "Pamela J. Gardiner".

FROM: Pamela J. Gardiner  
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Taxpayers Should Be Informed  
of the Benefits of the Fast Track Mediation Program  
(Audit #200110030)

This report presents the results of our review to assess the effectiveness of the process used to implement the Fast Track Mediation (FTM) pilot program. The Internal Revenue Service (IRS) piloted FTM to provide taxpayers with a quick resolution of tax disputes through mediation. The program offers taxpayers an alternative to an administrative review through the Office of the Chief, Appeals, in which Appeals Officers independently review the merits of proposed compliance actions.

In summary, the IRS' process to implement the FTM pilot program was effective, but some improvements could be made. The FTM National Program Manager and FTM Team ensured that appropriate Appeals Officers mediation training was developed and delivered. In addition, they effectively evaluated whether the FTM pilot program had met intended goals. The IRS did not achieve its goal for Compliance employees<sup>1</sup> to inform all qualified taxpayers about the FTM pilot program. As a result, taxpayers were denied the opportunity to resolve their tax disputes more expeditiously than they would have otherwise. Finally, the IRS effectively evaluated the results of the FTM pilot program. However, using additional cost-benefit measures for future evaluations of alternative dispute resolution programs could provide the IRS with information that would help weigh the relative contributions of these programs in meeting the IRS' strategic goals.

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<sup>1</sup> Compliance employees include Revenue Agents, Tax Examiners, and Revenue Officers.

Management's Response: The Commissioner, Small Business/Self-Employed Division (SB/SE), agreed that additional improvements are needed and has initiated corrective actions. The SB/SE Division is revising two publications that explain appeal rights to include FTM information. Existing procedures require Compliance employees to document in case files that these publications were issued and explained to taxpayers. Managers are required to review case files for documentation that taxpayers were given the publications and that their appeal rights were explained.

The Chief, Appeals, and the Commissioner, SB/SE Division, agreed to use cost-benefit analysis in future evaluations of alternative dispute resolution programs.

Management's complete response to the draft report is included as Appendix V. The complete response also includes additional initiatives to educate Compliance employees and taxpayers about the FTM program that were not specifically identified as corrective actions.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions, or Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

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## Taxpayers Should Be Informed of the Benefits of the Fast Track Mediation Program

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### Background

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If taxpayers disagree with a tax liability or certain collection actions proposed by an Internal Revenue Service (IRS) Compliance employee,<sup>1</sup> they have the right to ask for an administrative review by the office of the Chief, Appeals. The case will then be forwarded to an Appeals Officer who will conduct an independent review of the merits of the proposed compliance actions.

Appeals also makes available alternative dispute resolution (ADR) programs other than the administrative review. The purpose of offering ADR programs is to enhance customer service by efficiently preventing or resolving tax disputes. The Congress encourages the IRS to use ADR programs. The Senate Committee Report from the IRS Restructuring and Reform Act of 1998<sup>2</sup> stated, “The Committee also believes that mediation, binding arbitration, early referral to Appeals, and other procedures would foster more timely resolution of taxpayers’ problems with the IRS. In addition, the Committee believes that the ADR process is valuable to the IRS and taxpayers and should be extended to all taxpayers.”<sup>3</sup>

The IRS offered Fast Track Mediation (FTM) as an ADR program to quickly resolve tax disputes related to examinations, offers in compromise,<sup>4</sup> and trust fund recovery penalties<sup>5</sup> at select pilot sites. Although the FTM pilot program excludes cases where the tax liability is over \$100,000, offers in compromise \$50,000 and over, more complicated cases, or cases which have other expedited

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<sup>1</sup> Compliance employees include Revenue Agents, Tax Examiners and Revenue Officers.

<sup>2</sup> Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Pub. L. No. 105-206, 112 Stat. 768, 26 U.S.C. § 7123.

<sup>3</sup> U.S. Congress, Senate, Committee on Finance, *Internal Revenue Service Restructuring and Reform Act of 1998*, S. Rep. No. 105-174, 105<sup>th</sup> Cong., 2d sess., April 22, 1998 (Washington, DC: United States Government Printing Office), 92.

<sup>4</sup> An offer in compromise allows the taxpayer to settle unpaid tax accounts for less than the amount due. Internal Revenue Code, 26 U.S.C. § 7122 (1998).

<sup>5</sup> The trust fund recovery penalty, authorized by the Internal Revenue Code, 26 U.S.C. § 6672 (1998), provides a penalty be assessed against responsible corporate officers.

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processes available, most of the remaining cases would qualify for the FTM pilot program. The IRS estimated that about 27 percent of all Appeals cases could be eligible to participate in FTM.

Compliance employees at the pilot sites were to inform all qualified taxpayers about FTM. If the taxpayer requested FTM, an Appeals Officer acted as a mediator encouraging the taxpayer and the Compliance employee to reach a mutually satisfactory resolution that was consistent with the law. The Appeals Officer (mediator) could conduct joint and separate conferences with the taxpayers and the Compliance employees to obtain information and to resolve the tax dispute. If the issues remained unresolved, the taxpayer could ask for an administrative review of the tax dispute.

The IRS has highlighted the FTM process as an opportunity for taxpayers to settle tax disputes more timely by avoiding the administrative review. In 2000, the IRS' *Organization Blueprint*<sup>6</sup> cited FTM as a process to reduce the 293 day average of the administrative appeal process. The *Appeals Fiscal Year 2001 Strategic Business Plan* also cited the FTM process as a new business practice designed to reduce the length of the administrative review.

The FTM National Program Manager and the FTM Team, which included Appeals and Compliance employees, were responsible for designing, implementing, and evaluating the FTM pilot program. The IRS conducted the pilot for 1 year ending June 30, 2001, at four geographic pilot sites: Denver, Colorado; Hartford, Connecticut; Houston, Texas; and Jacksonville, Florida. The IRS plans to begin expanding FTM nationwide in June 2002.

We performed this audit at the Headquarters Offices of the Chief, Appeals, and the Commissioner, Small Business/Self-Employed Division (SB/SE), in Washington, DC, and two geographic pilot sites in Denver and Hartford. The audit was performed between June and October 2001 in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology

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<sup>6</sup> Department of the Treasury, Internal Revenue Service, *Organization Blueprint 2000*, (April 2000), 7-12.

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### Appeals Officers Received the Necessary Training to Mediate Cases

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is presented in Appendix I. Major contributors to the report are listed in Appendix II.

The FTM National Program Manager and the FTM Team ensured that Appeals Officer mediation training was developed and delivered. The FTM Team worked with the Federal Mediation and Conciliation Service (FMCS) to design and deliver training. The FMCS is an industry leader in mediation services for the federal government. We found the training to be consistent with industry guidelines on mediation training. The week long course covered mediation industry techniques and guidelines, and it also provided exercises in potential tax issue mediation situations. The FMCS instructors held timely training sessions at the four pilot sites between April and June 2000.

The IRS ensured a sufficient number of Appeals Officers were trained to mediate FTM cases processed during the pilot period. The FMCS instructors trained 43 Appeals Officers from the 4 pilot sites as mediators prior to the pilot initiation. The Appeals Officers who acted as mediators during the FTM pilot had all received the training.

Survey feedback from Compliance employees, taxpayers, and their tax representatives was very complimentary of the mediators' performance and qualifications. The surveys indicated a high level of satisfaction with the mediators. The taxpayers and the tax representatives indicated that the mediators were impartial. Compliance employees indicated that mediators were well prepared, and understood and clarified the issues.

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### Compliance Employees Did Not Always Offer Fast Track Mediation, Preventing Taxpayers the Opportunity to Resolve Their Tax Disputes Expeditiously

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The IRS did not achieve its goal for Compliance employees to inform all qualifying taxpayers about the FTM pilot program. Although the IRS conducted an extensive marketing campaign to educate Compliance employees, fewer than half of the Compliance employees we interviewed offered FTM to qualified taxpayers. As a result, taxpayers were prevented from participating in the pilot, thus denying them the opportunity to expeditiously resolve their tax disputes.

The IRS marketed FTM to Compliance employees at the four pilot sites by distributing memoranda and procedures to all Compliance employees and conducting presentations to

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all first level managers, as well as to many of the Compliance employees who interacted directly with taxpayers. The IRS relied primarily on its Compliance employees to inform taxpayers about FTM. The FTM procedures required Compliance employees to explain FTM to qualified taxpayers and provide taxpayers with Publication 3506, *Fast Track Mediation*. In addition, on October 24, 2000, the Commissioner, SB/SE Division, and the Chief, Appeals, jointly issued a memorandum to re-emphasize that Compliance employees were required to offer the FTM process to qualified taxpayers.

Despite the IRS' efforts to educate Compliance employees about FTM, Compliance employees did not always inform qualified taxpayers. Only 16 of 40 Compliance employees we interviewed, who had cases with qualifying taxpayers, informed the taxpayers of FTM. The 24 Compliance employees, who did not inform taxpayers, provided a variety of reasons for not doing so. These reasons included Compliance employees forgetting to offer FTM; misinterpreting the FTM pilot program criteria; not offering FTM to taxpayers who were uncooperative; or being unaware of the program. Some Compliance employees stated that they thought management was not placing much emphasis on the program. Also, Compliance executives, managers and employees cited other higher priority programs that limited the attention given to the FTM pilot program.

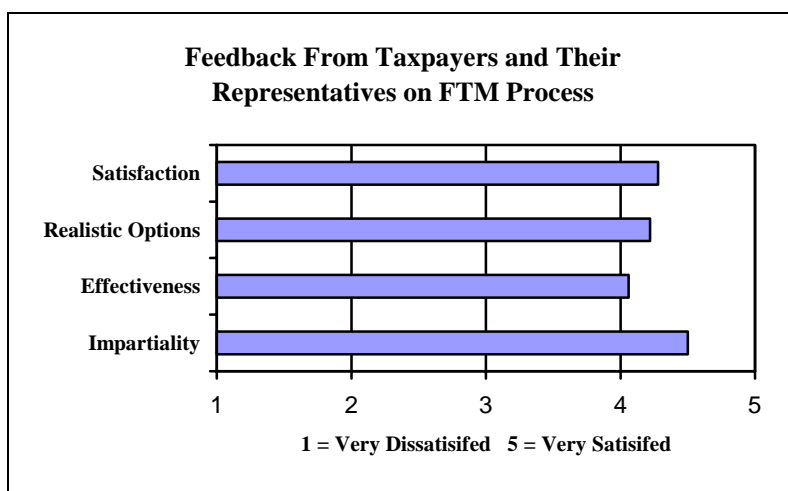
We estimate that nationwide 26,000 taxpayer cases annually may be qualified for FTM under the expanded criteria recommended by the FTM Team. This estimate is based on IRS data on the number of cases nationwide that fit the expanded criteria and that underwent an Appeals administrative review during a recent 1-year period. We also estimate that while only 56 taxpayers participated in the FTM pilot, approximately 1,300 additional taxpayer cases at the pilot sites may have qualified for FTM. We cannot determine how many of these taxpayers were informed about FTM.

Taxpayers who were not offered FTM were denied the opportunity to expeditiously resolve their tax disputes. As shown in the following chart, survey feedback from

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taxpayers and tax representatives indicated that FTM was effective and that they were satisfied with the process. They indicated that FTM created realistic options. In addition, almost 70 percent of the taxpayers or tax representatives using FTM were able to resolve their tax disputes. Taxpayers using FTM resolved their tax disputes in approximately 49 days. This time frame was significantly less than the average administrative review processing time of 293 days. These benefits were not available to taxpayers who were not offered FTM.



*Source: FTM Pilot Program Roll Up Report, dated July 20, 2001.*

Although the IRS made an effort to inform Compliance employees about the FTM pilot, we believe Compliance management should increase oversight of the program. Also, to provide an additional route for learning about FTM, the IRS should update publications that inform taxpayers about their appeal rights with FTM information. These publications could supplement the efforts made by Compliance employees. While updating publications may not have been viable during the pilot, once FTM is implemented nationwide updated publications would strengthen the IRS' efforts to keep taxpayers informed of their options to resolve tax disputes. Increased oversight and providing information directly to taxpayers would demonstrate the commitment of the IRS management to FTM.

### Recommendations

Prior to expanding the FTM program, the Commissioner, SB/SE Division, can enhance taxpayers' opportunities to be offered the benefits of FTM by:

1. Revising the Internal Revenue Manual (IRM) to require that Compliance employees document in case files that qualifying taxpayers were informed about FTM.
2. Revising the IRM to require that managers conduct reviews to ensure that Compliance employees informed qualified taxpayers about FTM.

The Chief, Appeals, in conjunction with the Commissioner, SB/SE Division, can enhance taxpayers' opportunities to be offered the benefits of FTM by:

3. Updating publications that inform taxpayers about their appeal rights to include FTM information, after nationwide implementation.

Management's Response: The Commissioner, SB/SE Division, agreed to initiate corrective actions. The SB/SE Division is revising two publications that explain appeal rights to also include FTM information. Existing IRM procedures require Compliance employees to document in the case file that these publications were issued and explained to taxpayers, and require managers to review case files to ensure that these publications were issued and explained.

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### **The Internal Revenue Service Effectively Evaluated the Pilot Program, but Should Consider Using Cost-Benefit Analysis in Future Evaluations**

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The FTM National Program Manager and FTM Team effectively evaluated the FTM pilot program results. However, in future evaluations of ADR programs, the IRS should consider using a cost-benefit analysis.

The FTM National Program Manager and the FTM Team evaluated the FTM pilot program results in comparison to the following goals:

- Benefits to the taxpayer and the IRS.
- Effectiveness of marketing and training programs.
- Process efficiency.
- Case eligibility criteria.

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In July 2001, the FTM National Program Manager and the FTM Team evaluated the FTM pilot program using case data from four geographic pilot sites and survey results from taxpayers, tax representatives, Compliance employees, and mediators. Appeals management evaluated staffing and organizational program issues to determine resources required to expand the FTM program to taxpayers nationwide.

The FTM National Program Manager and FTM Team made recommendations to enhance the FTM program, including expanding the FTM program to allow more taxpayers the opportunity to participate.

The IRS did not consider the need for cost-benefit analysis when it designed efficiency measures for the program. The IRS management told us that effectiveness measures were more useful than efficiency measures, since FTM was still in the pilot phase. The *Federal ADR Program Manager's Resource Manual*, published by the Interagency Alternative Dispute Resolution Working Group, advises using efficiency measures (comparative cost and time factors) to determine a program's impact. While other factors such as customer service must be considered, agencies are encouraged to evaluate cost-benefit results to the extent practicable.

While the IRS effectively evaluated the FTM pilot program's success in meeting the pilot program goals, we believe that using additional measures in future evaluations would allow management to better gauge how program results are helping achieve strategic results. As the IRS considers additional ADR programs and refines existing programs, it could benefit from a more extensive analysis to help assess the relative contributions of each ADR program.

### Recommendation

4. The Chief, Appeals, in conjunction with the Commissioner, SB/SE Division, should consider including evaluation measures of costs and benefits when performing future evaluations of ADR programs.

## **Taxpayers Should Be Informed of the Benefits of the Fast Track Mediation Program**

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Management's Response: The Chief, Appeals, and the Commissioner, SB/SE Division, agreed to use cost-benefit analysis in future evaluations of alternative dispute resolution programs to provide key information to help weigh the relative contributions of these programs in meeting strategic goals.

**Detailed Objective, Scope, and Methodology**

The overall objective of our review was to assess the effectiveness of the process used to implement the Fast Track Mediation (FTM) pilot program. We assessed the marketing of the FTM pilot program to Internal Revenue Service employees and taxpayers, the training of mediators, and the evaluation of the FTM pilot program results.

This review was included in the Treasury Inspector General for Tax Administration's Fiscal Year 2001 Strategic Plan. To meet our overall objective, we established the following sub-objectives and related audit tests:

- I. To determine if the process ensured that impacted Compliance employees<sup>1</sup> and taxpayers were informed about FTM, we interviewed national officials from the Office of the Chief, Appeals and the Commissioner, Small Business/Self-Employed Division (SB/SE), Compliance Headquarters Offices in Washington, DC. We also interviewed a judgmental interval sample of 100 Compliance employees assigned to 2 of the 4 FTM geographic pilot sites (Denver and Hartford). During the interviews, we determined what FTM guidance Compliance employees were given and what information they provided taxpayers.
- II. To determine if the process ensured that mediators received the necessary training, we interviewed the FTM National Program Manager and obtained supporting documentation on actions taken to develop and deliver mediator training. We reviewed training records to determine if Appeals Officers who mediated cases attended mediator training. We also reviewed participant surveys and compared the mediator training course material with industry standards to determine if appropriate principles and techniques were presented.
- III. To determine if the process effectively evaluated the FTM pilot program results, we interviewed national officials in SB/SE Compliance and Appeals and the FTM National Program Manager and obtained supporting documentation to determine pilot program goals and evaluation results. We also identified industry standards for evaluating alternative dispute resolution programs to determine if appropriate measures were included.

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<sup>1</sup> Compliance employees include Revenue Agents, Tax Examiners and Revenue Officers.

**Major Contributors to This Report**

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### **Outcome Measures**

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to the Congress.

#### Type and Value of Outcome Measure:

- Taxpayer burden – Potential; 26,000 taxpayer cases impacted; (see page 3).

#### Methodology Used to Measure the Reported Benefit:

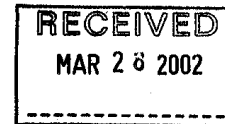
The Internal Revenue Service provided us with information from the Appeals Centralized Data System on how many taxpayers, requesting an administrative review, could potentially qualify to participate in Fast Track Mediation (FTM). We requested taxpayers cases that met the expanded criteria recommended by the FTM Team. For the period July 1, 2000, through June 30, 2001, the IRS reported that about 26,000 taxpayer cases would have qualified under the expanded criteria.

Based on this information, we estimate that annually, 26,000 taxpayer cases nationwide undergoing administrative reviews from the Office of the Chief, Appeals, may be qualified for FTM under the expanded criteria recommended by the FTM Team. Taxpayers who used the FTM pilot program process could more expeditiously resolve their tax dispute cases. The average administrative appeal process took 293 days, while the average FTM pilot program process took about 49 days.

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224



MAR 28 2002

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Joseph Kehoe  
Commissioner, Small Business/Self-Employed Division

SUBJECT: Draft Audit Report – Taxpayers Should Be Informed of the  
Benefits of the Fast Track Mediation (FTM) Program  
Audit Number 200110030

We reviewed your report and agree that additional improvements are needed to ensure IRS employees and taxpayers are more aware of the Fast Track Mediation (FTM) Program. These improvements include education of Compliance employees, appropriate managerial involvement, and updating of IRS publications (those pertaining to taxpayer appeal rights) to include FTM information.

Recently, we chartered a special task team (comprised of SB/SE Compliance and Appeals personnel) to coordinate the expansion of the pilot program to the entire country. The task team engaged the National Office Communication staff to create a comprehensive "Communication Plan" for the FTM nationwide implementation process. The plan's participants included personnel from Compliance functions, Wage and Investment (W&I), Taxpayer Education and Communication (TEC), Stakeholder Partnership Education and Communication (SPEC), and other impacted divisions.

The written objectives/outcomes of the plan are: "to inform internal and external audiences about SB/SE Fast Track Mediation to gain their understanding about its existence so that all:

- SB/SE Compliance personnel will know about fast-track mediation, how it works, and its benefits.
- SB/SE Compliance personnel will request or agree to fast-track mediation when appropriate.
- SB/SE taxpayers and practitioners will know about fast-track mediation, how it works, and its benefits.
- SB/SE taxpayers and practitioners will request fast-track mediation when appropriate."

As part of our effort to develop publications on FTM benefits, SB/SE Compliance in conjunction with Appeals created *Publication 3605, Fast Track Mediation – A Process for Prompt Resolution of Tax Issues* during the pilot program. It provides an explanation

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of taxpayer rights in the FTM process. We will distribute this publication to all eligible taxpayers as part of the processing of unagreed actions by both examination and collection functions.

We also issue *Publication 3498, The Examination Process*, a comprehensive taxpayer rights publication, with all Preliminary 30-day letters and required reports. The publication has been revised to include FTM.

Publication 594, *What You Should Know About the IRS Collection Process*, explains the steps the IRS may take to collect overdue taxes. It includes a summary of the filer's rights and responsibilities concerning the paying of federal taxes. The publication is being revised to include FTM.

In addition, we have prepared a formal revenue procedure that is awaiting final Counsel approval. The revenue procedure outlines the complete FTM process and provides the necessary steps for a taxpayer to get his/her case into the FTM program. The revenue procedure also provides the legal basis for accepting and/or denying FTM. As a general rule, we publish newly approved revenue procedures in Commerce Clearing House and other publishing companies, distribute a summary of them in most tax practitioner newsletters, and feature them in a prominent tax alert circular titled "Tax Notes Today".

I agree with the outcome measures you describe in Appendix IV of your report. You indicated that approximately 26,000 taxpayer cases could potentially qualify for this program.

Our comments on the recommendations in this report are as follows:

### RECOMMENDATION 1

Revising the Internal Revenue Manual (IRM) to require that Compliance employees document in case files that qualifying taxpayers were informed about FTM.

### ASSESSMENT OF CAUSE

Several factors contributed to the limited number of taxpayers who requested the FTM process compared to the population of qualified pilot cases including:

- FTM is an Alternate Dispute Resolution (ADR) process. It is not one of the taxpayer's statutory appeal rights. The ADR process is voluntary. A successful outcome depends on both the IRS' and the taxpayers' willingness to participate. Although made available during the unagreed process, many taxpayers opted not to use the process.
- As a pilot program, the internal and external communication efforts were limited to the resourcefulness of local participants. The National Office Communication staff was not directly involved with the outreach efforts.

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- During the pilot program, we did not amend any of the key taxpayer rights publications to include a reference to the FTM process.

### **CORRECTIVE ACTION**

The IRM requires us to inform all taxpayers of their appeal rights as part of the collection and examination processes. This requirement is documented in the work papers when the publications (i.e., Publication 5, *Your Appeal Rights and How To Prepare a Protest If You Don't Agree*, Publication 3498, and/or Publication 594) are issued and explained to the taxpayers. Because we amended Publication 3498 and are amending Publication 594 to include Fast Track Mediation, we do not feel adding a special requirement to document Fast Track Mediation as a separately stated item would be beneficial at this time.

### **IMPLEMENTATION DATE**

None

### **RESPONSIBLE OFFICIAL(S)**

Director, Compliance Policy

### **CORRECTIVE ACTION MONITORING PLAN**

None

### **RECOMMENDATION 2**

Revising the Internal Revenue Manual to require that managers conduct reviews to ensure that Compliance employees informed qualified taxpayers about FTM.

### **ASSESSMENT OF CAUSE**

Appropriate managerial involvement would help ensure that employees are informing taxpayers of the benefits of FTM at the earliest opportunity.

### **CORRECTIVE ACTION**

The Internal Revenue Manual requires frontline managers to review case files to ensure Compliance personnel have properly notified taxpayers of their appeal rights. This requirement includes review for timely issuance of publications (i.e., Publications 5, 3498, and/or 594) and proper explanation of the overall appeals process to the taxpayer. Because we have amended the Publication 3498 and are amending Publication 594 to include Fast Track Mediation as an alternative appeals process, we do not feel adding a special requirement for managers to document Fast Track Mediation review as a separately stated item would be beneficial.

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### IMPLEMENTATION DATE

None

### RESPONSIBLE OFFICIAL(S)

Director, Compliance Policy

### CORRECTIVE ACTION MONITORING PLAN

None

### RECOMMENDATION 3

Updating publications that inform taxpayers about their appeal rights to include FTM information, after nationwide implementation.

### ASSESSMENT OF CAUSE

During the pilot program, we did not amend IRS publications on taxpayers' appeal rights to include reference to the FTM process.

### CORRECTIVE ACTION

We created Publication 3605, *Fast Track Mediation* for use in the pilot program. Publication 3498, *The Examination Process*, has been revised to contain specific information on FTM. Publication 594 is being revised to include the FTM Process.

### IMPLEMENTATION DATE

June 30, 2002

### RESPONSIBLE OFFICIAL(S)

Director, Compliance Policy

### CORRECTIVE ACTION MONITORING PLAN

Program Manager for Exam General Processes, within Compliance Policy, will monitor and update SB/SE Management of any delays, change, or problem with the implementation.

### RECOMMENDATION 4

The Chief, Appeals, in conjunction with the Commissioner, SB/SE, should consider including evaluation measures of costs and benefits when performing future evaluations of ADR programs.

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### **ASSESSMENT OF CAUSE**

During the pilot program, the IRS did not consider cost-benefit analysis in evaluating the FTM process.

### **CORRECTIVE ACTION**

We will use a cost-benefit analysis in future evaluations of alternative dispute resolution programs to provide key information to help weigh the relative contributions of these programs in meeting our strategic goals.

### **IMPLEMENTATION DATE**

N/A

### **RESPONSIBLE OFFICIAL(S)**

Chief, Appeals and the Commissioner, SB/SE

### **CORRECTIVE ACTION MONITORING PLAN**

None

If you have any questions, please call Joe Brimacombe, Acting Director Compliance Policy, Small Business/Self-Employed, at (202) 283-2154.